



Florida e-Services Programs Calendar of Due Dates for 2005

**DR-659
R. 09/04**

- Initiation of return with payment, or payment only, must be completed before **5:00 p.m., ET, on the last date shown below.** See your tax or fee instructions for the appropriate filing date for your returns and reports.
- Tax due dates that occur on a weekend or holiday are moved forward to the following business day. State recognized holidays are listed on the reverse side.
- If only payments are made electronically, you must also mail in the appropriate return/report in a timely manner.
- Initiations completed after 5:00 p.m., ET, will be processed the next business day.
- You may initiate and schedule your electronic payments up to 30 days in advance. The payment will be held in the system until the date you specified.
- Payments initiated through EDI software can generally follow this calendar. However, you should contact your EDI software vendor for any internal deadlines that might exist.

Type of Tax or Fee		Date on which payment and/or call is due											
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
Sales Tax	Payment is Due no later than	20	22	21	20	20	20	20	22	20	20	21	20
	Initiate no later than	19	18	18	19	19	17	19	19	19	19	18	19
Solid Waste & Surcharge	Payment is Due no later than	20	22	21	20	20	20	20	22	20	20	21	20
	Initiate no later than	19	18	18	19	19	17	19	19	19	19	18	19
Communications Services Tax	Payment is Due no later than	20	22	21	20	20	20	20	22	20	20	21	20
	Initiate no later than	19	18	18	19	19	17	19	19	19	19	18	19
Fuel Tax/Pollutants Tax	Payment is Due no later than	20	22	21	20	20	20	20	22	20	20	21	20
	Initiate no later than	19	18	18	19	19	17	19	19	19	19	18	19
Unemployment Compensation Tax	Payment is Due no later than	31			05/02			08/01			31		
	Initiate no later than	28			29			29			28		
Intangible Tax (includes discount dates)	Payment is Due no later than		28	31	29	31	30						
	Initiate no later than		25	30	28	27	29						
Insurance Premium Tax	Payment is Due no later than			1	15		15				17		
	Initiate no later than			02/28	14		14				14		
Corporate Income Tax (as applicable)	Payment is Due no later than	3	1	1	1	2	1	1	1	1	3	1	1
	Initiate no later than	12/30/04	01/31	02/28	03/31	04/29	05/31	06/30	07/29	08/31	09/30	10/31	11/30
Documentary Stamp Tax	Payment is Due no later than	20	22	21	20	20	20	20	22	20	20	21	20
	Initiate no later than	19	18	18	19	19	17	19	19	19	19	18	19
Gross Receipts Tax	Payment is Due no later than	31	28	31	05/02	31	30	08/01	31	30	31	30	01/03/06
	Initiate no later than	28	25	30	29	27	29	29	30	29	28	29	30
Miami-Dade Lake Belt Mitigation Fee	Payment is Due no later than	20	22	21	20	20	20	20	22	20	20	21	20
	Initiate no later than	19	18	18	19	19	17	19	19	19	19	18	19
DR-144 Oil & Sulfur/Gas & Sulfur Producers or Production	Payment is Due no later than		25			25			25			28	
	Initiate no later than		24			24			24			23	
DR-144ES Gas & Sulfur Producers or Production Estimates	Payment is Due no later than	25	25	25	25	25	27	25	25	26	25	28	27
	Initiate no later than	24	24	24	22	24	24	22	24	23	24	23	23
DR-145 Oil Production	Payment is Due no later than	25	25	25	25	25	27	25	25	26	25	28	27
	Initiate no later than	24	24	24	22	24	24	22	24	23	24	23	23
DR-142 Solid Minerals Producers Severance Tax	Payment is Due no later than				1								
	Initiate no later than				03/31								
DR-142ES Severance Tax Estimates	Payment is Due no later than	3				2		1			3		
	Initiate no later than	12/30/04				04/29		06/30			09/30		

**Please see reverse side for additional categories and holiday schedule.

Type of Tax or Fee		Date on which payment and/or call is due											
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
Retirement Contributions	Payment is Due no later than	7	7	7	7	6	7	8	5	8	7	7	7
	Initiate no later than	6	4	4	6	5	6	7	4	7	6	4	6
Beverage: Beer, Wine, Liquor	Payment is Due no later than	10	10	10	11	10	10	11	10	12	11	10	12
	Initiate no later than	7	9	9	8	9	9	8	9	9	7	9	9
Beverage/Surcharge	Payment is Due no later than	18	15	15	15	16	15	15	15	15	17	15	15
	Initiate no later than	14	14	14	14	13	14	14	12	14	14	14	14
Tobacco	Payment is Due no later than	10	10	10	11	10	10	11	10	12	11	10	12
	Initiate no later than	7	9	9	8	9	9	8	9	9	7	9	9
Pari-Mutuel	Payment is Due no later than	5	2	2	6	4	1	6	3	7	5	2	7
	Initiate no later than	4	1	1	5	3	05/31	5	2	6	4	1	6
	Payment is Due no later than	12	9	9	13	11	8	13	10	14	12	9	14
	Initiate no later than	11	8	8	12	10	7	12	9	13	11	8	13
	Payment is Due no later than	19	16	16	20	18	15	20	17	21	19	16	21
	Initiate no later than	18	15	15	19	17	14	19	16	20	18	15	20
	Payment is Due no later than	26	23	23	27	25	22	27	24	28	26	23	28
	Initiate no later than	25	22	22	26	24	21	26	23	27	25	22	27
	Payment is Due no later than			30			29		31			30	
	Initiate no later than			29			28		30			29	

State of Florida Holiday Schedule for 2005		
Holiday	Day Observed	Date Observed
New Year's Day (2005)	Friday	December 31, 2004
M. L. King, Jr. Day	Monday	January 17, 2005
Presidents' Day	Monday	February 21, 2005*
Memorial Day	Monday	May 30, 2005
Independence Day	Monday	July 04, 2005
Labor Day	Monday	September 05, 2005
Columbus Day	Monday	October 10, 2005*
Veterans' Day	Friday	November 11, 2005
Thanksgiving Day	Thursday & Friday	November 24 & 25, 2005
Christmas Day	Monday	December 26, 2005
New Year's Day (2006)	Monday	January 02, 2006
*Indicates Banks Closed, State e-Services Office Open Monday - Friday 8 a.m. to 5 p.m., ET		